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मध्यप्रदेश राजपत्र

(असाधारण)

प्राधिकार से प्रकाशित

क्रमांक 188]

भोपाल, शुक्रवार, दिनांक 5 जुलाई 2024—आषाढ़ 14, शक 1946

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 5 जुलाई 2024

क्र.-10472-120-इक्कीस-अ(प्रा).- भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश माल और सेवा कर (द्वितीय संशोधन) विधेयक, 2024 (क्रमांक 16 सन् 2024) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,
आर.पी. गुप्ता, अवर सचिव.

MADHYA PRADESH BILL

NO. 16 OF 2024

**THE MADHYA PRADESH GOODS AND SERVICES TAX
(SECOND AMENDMENT) BILL, 2024**

A Bill further to amend the Madhya Pradesh Goods and Service Tax Act, 2017.

Be it enacted by the Madhya Pradesh Legislature in the Seventy-fifth year of the Republic of India as follows :-

**Short title and
commence-
ment.**

1. (1) This Act may be called the Madhya Pradesh Goods and Services Tax (Second Amendment) Act, 2024.
- (2) The provision of this Act shall come into force on such date, as the State Government may, by notification in the Official Gazette, appoint.

**Amendment of
Section 2.**

2. The Madhya Pradesh Goods and Service Tax Act, 2017 (No. 19 of 2017) (hereinafter referred to as the principal Act), in Section 2, for Clause (61), the following clause shall be substituted, namely :-

"(61) " Input Service Distributor" means an office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of Section 9, for or on behalf of distinct person referred to in Section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in Section 20 ;.

**Substitution of
Section 20.**

3. For Section 20 of the principal Act, the following section shall be substituted, namely :-

**Manner of
distribution
of credit by
Input
Service
Distributor.**

" 20. (1) Any office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of Section 9, for or on behalf of distinct persons referred to in Section 25, shall be required to be registered as Input Service Distributor under clause (viii) of Section 24 and shall distribute the input tax credit in respect of such invoices.

(2) The Input Service Distributor shall distribute the credit of State tax or integrated tax charged on invoices received by him, **including** the credit of State or integrated tax in respect of services subject to levy of tax under sub-section (3) or sub section (4) of Section 9 paid by a distinct person registered in the same State as the said Input Service Distributor, in such manner, within such time and subject to such restrictions and conditions, as may be prescribed.

(3) The credit of State tax shall be distributed as State tax or integrated tax and integrated tax as integrated tax or State tax, by way of issue of a document containing the amount of input tax credit, in such manner, as may be prescribed .".

**Insertion of
new Section
122A.**

4. After Section 122 of the principal Act, the following Section shall be inserted, namely :-

"122A. (1) Notwithstanding anything contained in this Act, where any person, who is engaged in the manufacture of goods in respect of which any special procedure relating to registration of machines has been notified under section 148, acts in contravention of the said special procedure, he shall, in addition to any penalty that is paid or is payable by him under Chapter XV or any other provisions of this Chapter, be liable to pay a penalty equal to an amount of Rupees One Lakh for every machine not so registered.

Penalty for failure to register certain machines used in manufacture of goods as per special procedure.

(2) In addition to the penalty under sub-section (1), every machine not so registered shall be liable for seizure and confiscation :

Provided that such machine shall not be confiscated where,-

- (a) the penalty so imposed is paid; and
- (b) the registration of such machine is made in accordance with the special procedure within three days of the receipt of communication of the order of penalty."

STATEMENT OF OBJECTS AND REASONS

To bring clarity in tax administration, it is necessary to amend the definition of Input Service Distributor and the manner of distribution of credit by Input Service Distributor with new manner. It is also necessary to lay down specific provision for penalty for failure to register certain machines used in manufacture of goods as per special procedure. For this very reason amendment in the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017) is required.

2. Following amendments have been made in the Madhya Pradesh Goods and Services Tax Act, 2017, namely :-

- (i) Section 2 of the Madhya Pradesh Goods and Services Tax Act, 2017 has been amended to amend the definition of Input Service Distributor ;
- (ii) Section 20 of the Madhya Pradesh Goods and Services Tax Act, 2017 has been amended to amend the method of distribution of credit by the Input Service Distributor;
- (iii) Section 122A of the Madhya Pradesh Goods and Services Tax Act, 2017 for penalty for failure to register certain machines used in manufacturing goods as per special procedure.

3. Hence this Bill.

BHOPAL :

Dated the 2nd July, 2024

JAGDISH DEVDA

Member-in-charge.